

## **739 KAR 2:140. Volunteer fire department reporting requirements.**

RELATES TO: KRS Chapter 65A, 75.430, Chapter 95A

STATUTORY AUTHORITY: KRS 95A.055(9)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 95A.055(9) requires the commission to promulgate administrative regulations to implement KRS 75.430 and 95A.055. This administrative regulation establishes the volunteer fire department reporting requirements.

Section 1. Definitions. (1) "Commission" means the Commission on Fire Protection Personnel Standards and Education established in KRS Chapter 95A.

(2) "Reporting fire department" is defined by KRS 95A.055(1).

Section 2. Reporting Requirements. Each reporting fire department shall comply with KRS 95A.055(2) and shall:

(1) List the elected or appointed members of the board of the reporting fire department, if applicable;

(2) Submit the budget adopted by the reporting fire department, if applicable; and

(3) Submit current year estimates, amendments or transfers, and year end financial data for the following categories:

(a) Revenue calculations for the following categories:

1. Taxes;

2. Permits and licenses;

3. Payments made to governmental authorities in lieu of taxes;

4. Intergovernmental revenues;

5. Charges for services;

6. Other revenues; and

7. Interest earned;

(b) Receipt and cash calculations for the following categories:

1. Carryover cash from the prior reporting year;

2. Bonded debt;

3. Transfers to other funds;

4. Transfers from other funds;

5. Borrowed funds;

6. Government Leasing Act funds; and

7. Loans obtained from the commissions; and

(c) Appropriation calculations for the following categories:

1. Personnel;

2. Operations;

3. Administration and reserves;

4. Capital outlay; and

5. Debt service.

Section 3. Reporting Procedure. (1) Each reporting fire department shall, on last day of each fiscal year, complete and submit an updated Financial Disclosure Report to the office of the commission through electronic mail to [fdstateaid@kctcs.edu](mailto:fdstateaid@kctcs.edu).

(2) Upon receipt of a reporting fire department's Financial Disclosure Report, the office of the commission shall review the Financial Disclosure Report for accuracy and compliance with the requirements set forth in this administrative regulation. If the commission finds that a reporting fire department's Financial Disclosure Report does not comply with the requirements

set forth in this administrative regulation, the commission shall notify the reporting fire department in writing of the specific deficiencies identified and the process and timeline that the reporting fire department shall follow to correct the deficiencies.

(3) By October 1 of each calendar year, the office of the commission shall produce a cumulative report of all reporting fire departments' revenues, receipts, and appropriations and their averages, as reported on the reporting fire departments' Financial Disclosure Reports for that year. This report shall detail the compliance of reporting fire departments with the requirements of this administrative regulation, shall be filed with the Legislative Research Commission, and shall be published on the commission's Web site immediately upon its production.

Section 4. Penalties. If a reporting fire department fails to comply with the requirements of this administrative regulation, the commission may take one (1) or more of the following actions:

- (1) Withhold incentive pay to qualified firefighters under KRS 95A.250;
- (2) Withhold volunteer fire department aid, funds used to purchase workers compensation insurance for fire departments, and low-interest loans under KRS 95A.262;
- (3) Withhold Thermal Vision Grant program funds under KRS 95A.400 to 95A.440;
- (4) Withhold any other funds controlled by the commission;
- (5) Report any irregularities identified by the office of the commission relating to the finances or operations of a reporting fire department to the Attorney General, Auditor of Public Accounts, or any other public official with jurisdiction over fire departments for further investigation and follow-up action; or
- (6) Prescribe corrective actions to bring a reporting fire department that is not in compliance with KRS Chapter 65A or this administrative regulation as of July 15, 2016 into compliance.

Section 5. Incorporation by Reference. (1) "Financial Disclosure Report," (4/16 edition), Kentucky Fire Commission, is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Office of the Kentucky Fire Commission, 118 James Ct., Suite 50, Lexington, Kentucky 40505, Monday through Friday, 8 a.m. to 4:30 p.m. (43 Ky.R. 153, 406; eff. 9-28-2016.)